

SBC Long Distance, LLC
d/b/a AT&T Long Distance
NY PSC Tariff No. 1 – Telephone

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SECTION 2 - RULES AND REGULATIONS

2.17 Taxes, Surcharges, and Fees (continued)

2.17.2 Tax Exemption Certificate (continued)

(B) Failure to provide the required documentation at the time Service is ordered will result in all taxes as noted herein being levied by the Company on the Customer's Service, and the Customer will be responsible for the payment of all such charges.

.1 At the Company's option, the Company may accord the Customer tax exempt status upon receipt of the required documentation after Service is ordered. However, the Customer will be billed for all applicable taxes and will be responsible for the payment of same until such time as the Company has ceased billing the applicable taxes.

.2 The Company is not liable for refunding the amount of the taxes paid by the Customer. The Customer is responsible for seeking refunds for such taxes from the appropriate taxing authority.

(C) Failure to pay the appropriate taxes prior to tax exempt status being accorded by the Company will result in termination of Service.

2.17.3 Surcharges

The applicable Gross Revenue Surcharge rates and MTA tax rates are shown on a statement which is attached to this Tariff. Any changes to these rates will be filed on fifteen (15) days notice to the Commission, or as directed by the Commission. Customers will be notified of any changes by bill insert or separate mailing no later than the first billing period following the date of the change. Whenever the State levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and the Company will file revised surcharges as directed by the Commission.

2.18 Interruption of Service

2.18.1 Without incurring liability, the Company may interrupt the provision of Services at any time in order for tests and inspections to be performed to assure compliance with Tariff regulations and the proper installation and operation of Customer's equipment and facilities and may continue such interruption until any items of non-compliance or improper equipment operation so identified are rectified.

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